

California

**K-1**

# **SCHEDULES K-1** **(565 or 568)**



## **Guide for Filing Paperless** **TAXABLE YEAR 2001**

# Table of Contents

<b>SECTION 1 – GENERAL INFORMATION .....</b>	<b>1</b>
Introduction .....	1
What's New .....	1
Reminders .....	1
Reporting Requirements .....	2
Penalties .....	3
Linking Form 565 or Form 568 With the Media .....	3
FTB 1096, Agreement to Comply With FTB Pub. 1098 .....	4
FTB 3604, Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media .....	4
Acceptable Media .....	4
FTB K-1 TestWare .....	4
K-1 Verify .....	5
K-1 Convert.....	5
<b>SECTION 2 – FILE SPECIFICATIONS AND FILING PROCEDURES .....</b>	<b>6</b>
Reporting Formats .....	6
Compact Disc Specifications .....	6
Diskette Specifications .....	7
Tape Cartridge Specifications .....	8
Test Files .....	9
Shipping Instructions .....	9
Form 565 or Form 568 Return and Payments .....	10
Information Contacts .....	10
<b>SECTION 3 – RECORD LAYOUT SPECIFICATIONS .....</b>	<b>11</b>
General Format Information .....	11
Header Record .....	11
Detail Record .....	11
Trailer Record .....	11
Example of File Layout .....	12
Format of Partnership or LLC Name .....	13
Format of Private Mailbox (PMB) .....	13
Format of Partnership or LLC Address .....	13
Format of Partner or Member Name .....	13
Format of Partner or Member Address .....	14
General of Limited Partner .....	14
Foreign Addresses .....	14
Schedule K-1 (565 or 568) Record Layout .....	15
Header Record .....	15
Detail Record .....	15
Trailer Record .....	22
Example of 2000 Schedule K-1 (565) .....	23
Example of 2001 Schedule K-1 (568) .....	25
<b>SECTION 4 – FTB 3604, TRANSMITTAL OF PARTNERSHIP K-1     INFORMATION ON MAGNETIC MEDIA .....</b>	<b>27</b>
Transmittal Requirements .....	27
Transmitter Information .....	27
Preparer Information .....	27
Partnership Information .....	27
Media Characteristics .....	27
File Preparation .....	27
Example of Form FTB 3604 .....	28
Instructions for Form FTB 3604 .....	29
<b>SECTION 5 – K-1 EDIT REPORT .....</b>	<b>30</b>
Overview .....	30
K-1 Edit Program Report .....	30
Commonly Found Errors .....	34
Example of K-1 (568) Report .....	35
Example of K-1 (565) Report .....	36

# Section 1 – General Information

---

## Introduction

This guide includes the information you will need to file paperless California Schedules K-1 (565) and Schedules K-1 (568) on magnetic media for the 2001 taxable year.

## What's New

- 2001 California Schedules K-1 (568) are included in the Paperless K-1 Program.
- Use Field 0170 only for Schedules K-1 (565). When submitting Schedules K-1 (568) leave the field blank.
- Use Fields 0770 and 0775 only for Schedules K-1 (568). When submitting Schedules K-1 (565), value must be zero.
- Decimal amounts **are required** for Schedule K-1 (565 or 568) Question “D,” partner and member percentage fields 0230, 0235, 0238, 0240, 0245, and 0248 of the record layout (example: 999.9999).

## Reminders

- Form FTB 3604, *Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media*, must accompany the magnetic media or the data cannot be processed.
- Do not include Form 565 or Form 568 with the magnetic media (see page 10).
- A vertical bar in the left margin, such as that to the left of this sentence, indicates changes since the 2000TY publication.
- Paperless Schedules K-1 (565 or 568) are substitute forms. **Form FTB 1096 must be submitted yearly** prior to sending any magnetic media to FTB.
- Do not leave the state field blank for foreign addresses.
- The foreign country must appear in the country field.
- Blanks are not acceptable in numeric fields.

---

## Reporting Requirements

Partnerships and Limited Liability Companies (LLCs) interested in sending California Schedules K-1 (565 or 568) via magnetic media must follow the guidelines in this publication.

California Partnership Return, Form 565 and LLC Return of Income, Form 568 (see page 10) must be submitted on paper, **without paper K-1s attached. Do not** mail partnership or LLC returns with the magnetic media.

1. This program is intended for timely current-year, original, or amended Schedules K-1. Current taxable years are income periods **beginning** in 2001, as shown on Form 565 or Form 568. This includes calendar, fiscal, and short-period returns.
2. Schedule K-1 (565) data for the 2000 taxable year, will be accepted **only** if it is formatted according to the 2000 record layout and tested with the 2000 K-1 TestWare.
3. Schedule K-1 (568) data for the 2000 taxable year will not be accepted.
4. Do not mix types of files such as original, amended, short period or other types of schedules (i.e., 565 or 568) within the same transmission.
5. California grants an automatic six-month extension to file. However, any financial amounts due must be remitted to FTB by the original due date of the return.
6. Include only Schedule K-1 data on the CD-ROM, diskette or cartridge. FTB no longer accepts Schedules K-1 (565 or 568) via tape reel.
7. There is a maximum of 20 files per transmission.
8. The partnership or LLC must retain copies of the Schedule K-1 information in either a paper or an electronic format for four years.
9. When necessary, include any supporting documentation with the paper Form 565 and Form 568. **Do not send or attach the California or federal Schedules K-1 to Form 565 or Form 568.**
10. All monetary amounts must be in dollars only. If Schedules K-1 were issued to partners and members with dollars and cents, round amounts to whole dollars. If rounding is performed, it is expected that the total of each field in the transmitted file will differ from the amount shown on the amount shown on California Form 565 or Form 568 by the amount of the rounding.

---

## Reporting Requirements

*(Continued)*

11. Align numeric fields to the right and fill with zeros. All amounts are assumed to be positive unless a minus (-) sign is placed in the left character position to indicate the amount is negative. Do not include a plus (+) sign to indicate the amount is positive.

- -2312     =     - 00000002312
- 2312     =     000000002312
- no entry =     000000000000

12. Partnerships or LLCs filing via tape cartridge must successfully complete testing to be accepted into this program. See page 9 for information regarding testing procedures.

## Penalties

Paperless Schedules K-1 (565 or 568) with incomplete information or in an inappropriate format may require FTB to contact the partnership or LLC for more information or to return the magnetic media to the partnership or LLC. Either of these circumstances may subject the partnership or LLC to penalties.

California Revenue and Taxation Code Section 19183 (IRC Section 6721) allows FTB to impose a penalty on any partnership or LLC that fails to provide the name and address of the partners or members.

## Linking Form 565 or Form 568 With the Media

**To ensure that Schedule K-1 data is posted and linked to the Form 565 or Form 568 accurately, please make sure:**

1. The calendar/fiscal year beginning (TYB) and calendar/fiscal year ending (TYE) are exactly the same on the Form 565 or Form 568 return and corresponding Schedules K-1 (565 or 568).
2. Write the following information in the upper left corner of the paper Form 565 or Form 568:

**“Paperless Schedules K-1 have been sent.  
Number of Schedules K-1 are \_\_\_\_.”**

---

## **Reporting Requirements**

*(Continued)*

### **FTB 1096, Agreement to Comply With FTB Pub. 1098**

Paperless Schedules K-1 are a substitute form. If you write software or prepare magnetic media substitute Schedules K-1, you must submit a completed form FTB 1096 to the address on the form. Once the form is on record, you will be authorized to view on-line advanced drafts of FTB forms and publications.

For information on how to develop substitute tax forms, contact the Substitute Forms Program Administrator at (916) 845-3553.

### **FTB 3604, Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media**

You must include a completed form FTB 3604 when sending Schedules K-1 (565 or 568) media files to FTB. If you are not the transmitter, please instruct the person sending the magnetic media to include form FTB 3604. If the FTB 3604 is not included, the data cannot be processed.

### **Acceptable Media**

Submit Schedule K-1 information to FTB on standard recordable compact discs, 3 1/2-inch diskettes, or IBM compatible 3480 or 3490 cartridges.

### **FTB K-1 TestWare**

Use FTB K-1 TestWare to test Schedules K-1 (565 or 568). K-1 TestWare includes two programs, K-1 Verify and K-1 Convert. Also included are examples of how your files should look when they pass or fail the TestWare programs. K-1 TestWare ensures you will send error free files to FTB.

K-1 TestWare includes only data integrity edits; it does not provide calculations of any kind. Examples of K-1 Edit Program Reports are on pages 35 and 36. Additionally, pages 30 through 33 will help you identify what and where the error is.

---

## **Reporting Requirements**

*(Continued)*

### **K-1 Verify**

K-1 Verify and K-1 Convert are PC based programs. FTB requests that you use these programs when you submit files on CDs or diskettes. If you currently send magnetic tapes or cartridges, you may want to download or copy sample data files onto your PC for testing purposes. This allows you to benefit from the K-1 TestWare as well.

The K-1 Verify program edits header, detail, and trailer records to ensure the fields are the correct length and position required by FTB. When your file(s) pass the K-1 Verify program edits, send only your production files via CD or diskette to FTB. Do not submit test files.

### **K-1 Convert**

The K-1 Convert program expands your file(s) from a delimited format to a standard fixed-length format. K-1 Convert does not replace K-1 Verify. K-1 Convert expands spreadsheet formats, allowing your records to process accurately when you use the K-1 Verify edit program.

## Section 2 – File Specifications and Filing Procedures

---

### Reporting Formats

#### Compact Disc Specifications



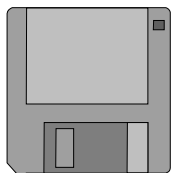
- **Type of CD** – recordable compact disc.
  - **CD formats** – standard 74 minute, 650 MB.
  - **File format** – ASCII (American Standard Code for Information Interchange) fixed block format. Records cannot span diskettes.
  - **Character format** – ASCII.
  - **Data compression** – we accept compressed files under these conditions and guidelines:
    - ◊ Self extracting .exe zip files (preferred); or
    - ◊ Zip files (DOS or Windows version only); or
    - ◊ Proprietary compression files, if the decompression program is provided.
- Note: All transmitters must be licensed for the compression software used.**
- Affix a label to the exterior of the CD with the following information:
    - ◊ Name of transmitter;
    - ◊ Name of K-1 software provider, if other than the transmitter;
    - ◊ Type of Schedule (565 or 568); and
    - ◊ Number of diskettes. (e.g., 1 of 3, 2 of 3, 3 of 3)
  - Include completed form FTB 3604, *Transmittal of Paperless Schedule K-1 (565 or 568) on Magnetic Media*, in the same package as the CD(s). **Do not send it separately.** A copy of the transmittal is included in Section 4.

---

## Reporting Formats

(Continued)

### Diskette Specifications



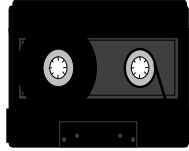
- **Type of diskette** – 3 1/2 inch, double-sided, double density; 720 KB capacity; or double sided, high density, 1.44-MB capacity.
  - **Diskette format** – standard MSDOS 3.x or higher.
  - **Record format** – fixed.
  - **File format** – ASCII (American Standard Code for Information Interchange) fixed block format. Records cannot span diskettes.
  - **Character format** – ASCII.
  - **Data compression** – we accept compressed files under these conditions and guidelines:
    - ◊ Self extracting .exe zip files (preferred); or
    - ◊ Zip files (DOS or Windows version only); or
    - ◊ Proprietary compression files if the decompression program is provided.
- Note: All transmitters must be licensed for the compression software used.**
- Affix a label to the exterior of the diskette with the following information:
    - ◊ Name of transmitter;
    - ◊ Name of K-1 software developer, if other than the transmitter;
    - ◊ Type of Schedule (565 or 568); and
    - ◊ Number of diskettes. (e.g., 1 of 3, 2 of 3, 3 of 3)
  - Include completed form FTB 3604, *Transmittal of Paperless Schedule K-1 (565 or 568) on Magnetic Media*, in the same package as the CD(s). **Do not send it separately.** A copy of the transmittal is included in Section 4.

---

## Reporting Formats

(Continued)

### Tape Cartridge Specifications



- **Type of cartridge** – IBM 3480/3490 compatible.
- **File format** – ANSI (American National Standard Institute) standards with the following characteristics:
  - ◇ 1/2 inch tape in plastic cartridges that are 4 x 5 x 1 inches;
  - ◇ Chromium dioxide particle based 1/2 inch tape;
  - ◇ 18 track parallel;
  - ◇ Double density;
  - ◇ 3480 compatible cartridge, uncompressed;
  - ◇ 3490 compatible cartridge, compressed or uncompressed.
- Affix a label to the exterior of the cartridge with the following information:
  - ◇ Name of transmitter;
  - ◇ Type of Schedule (565 or 568);
  - ◇ Number of cartridges (e.g., 1 of 3, 2 of 3, 3 of 3); and
  - ◇ Block size.
- Include completed form FTB 3604, *Transmittal of Paperless Schedule K-1 (565 or 568) on Magnetic Media*, in the same package as the CD(s). **Do not send it separately.** A copy of the transmittal is included in Section 4.

---

## Reporting Formats

(Continued)

### Test Files

Transmitters sending tape cartridges, or **anyone unable to use the K-1 TestWare** must prepare and submit a test file to FTB to ensure process compatibility. Test files may consist of actual or test data. There must be at least twelve blocks of data to enable us to verify the blocking factor correctly. Submit test files prior to the initial reporting. Generally we will report test results to the transmitter within two weeks after receipt of the test file.

### Shipping Instructions



Package the CD, diskette, or tape cartridges with an external label on each item. Include form FTB 3604, *Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media*. Put them in a box or mailer with proper padding to prevent damage in transit. Use disposable tape or diskette containers, as FTB is unable to return special containers. FTB will return magnetic tapes and cartridges to the transmitter. CDs and diskettes may be returned upon your request.

**Note: Failure to include** or properly complete form FTB 3604 may effect the timely processing of Schedules K-1. Additionally, FTB may return magnetic media to the transmitter to enclose form FTB 3604 for accurate processing.

Mailing Address:

**MAG MEDIA, K-1s  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-6090**

Courier or Freight Address:

**MAG MEDIA, K-1s  
FRANCHISE TAX BOARD  
SERVICE AND SUPPLY  
9645 BUTTERFIELD WAY  
SACRAMENTO CA 95827**

---

## Reporting Formats

*(Continued)*

### | **Form 565 or Form 568 Return and Payments**

Please mail both the return and magnetic media within the same month when possible.

### | **Form 565 or Form 568**

**Do not mail** or include Form 565 or Form 568 or any payments with the media files.  
Mail Form 565 or Form 568 with no payment due to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0600**

### | **Form 565 or Form 568 With Payment**

Mail Form 565 or Form 568 balance due tax returns, with payment to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0601**

**Note:** Do not attach paper federal or FTB Schedules K-1.

## Information Contacts

| For information regarding Schedules K-1 (565 or 568) magnetic media filing call:  
**e-file Help Desk (916) 845-0353**

| For information regarding substitute forms approval for paper or paperless  
Schedules K-1 (565 or 568) filing call:  
**Joyce Goin (916) 845-3194**  
**Hector Lopez (916) 845-3553**

| For information regarding paperless Schedules K-1 (565 or 568) magnetic media  
specifications call:  
**Tina Stiles (916) 845-6060**

## Section 3 – Record Layout Specifications

---

### General Format Information

#### Header Record

Include one Header Record for each partnership or LLC. If the magnetic media contains K-1 information for multiple partnerships or LLCs, include multiple Header Records. Use Field 0025 to indicate whether the data is “TEST” or “PROD” (live data). Enter the partnership or LLC name, address and identification number information once on the Header Record.

#### Detail Record

Include one Detail Record for each Schedule K-1 of the partnership or LLC. Use field 0015, Schedule Occurrence No. to consecutively number the individual Schedules K-1 for the partnership or LLC identified in the Header Record.

#### Trailer Record

Include one Trailer Record for each partnership or LLC. If the magnetic media contains Schedule K-1 information for multiple partnerships or LLCs, include one Trailer Record for each partnership. Enter the total number of Schedules K-1 (from line “K” on form 565 or line “J” on Form 568) in Field 0030, Number of K-1s for Fund.

---

## General Format Information

(Continued)

### Example of File Layout:

This is an example of converted files, opened in text editor with the line wrap off.

#### Schedules K-1 (565)

```
H0101012001123120013333333333PROD22222222222222PARTNERSHIP 1 INFORMATION
D01SCH K1 565 0000001333333333444444441PARTNER 1 INFORMATION
D01SCH K1 565 0000002333333333444444442PARTNER 2 INFORMATION
D01SCH K1 565 0000003333333333444444443PARTNER 3 INFORMATION
D01SCH K1 565 0000004333333333444444444PARTNER 4 INFORMATION
T01333333333000000004
H0101012001123120016666666666PROD55555555555555PARTNERSHIP 2 INFORMATION
D01SCH K1 565 0000001666666666777777771PARTNER 1 INFORMATION
D01SCH K1 565 0000002666666666777777772PARTNER 2 INFORMATION
T01666666666000000002
H010101200112312008888888888PROD1111111111111111PARTNERSHIP 3 INFORMATION
D01SCH K1 565 0000001888888888999999991PARTNER 1 INFORMATION
D01SCH K1 565 0000002888888888999999992PARTNER 2 INFORMATION
D01SCH K1 565 0000003888888888999999993PARTNER 3 INFORMATION
D01SCH K1 565 0000004888888888999999994PARTNER 4 INFORMATION
D01SCH K1 565 0000005888888888999999995PARTNER 5 INFORMATION
D01SCH K1 565 0000006888888888999999996PARTNER 6 INFORMATION
T01888888888000000006
```

#### Schedules K-1 (568)

```
H0101012001123120013333333333PROD22222222222222LLC 1 INFORMATION
D01SCH K1 568 0000001333333333444444441MEMBER 1 INFORMATION
D01SCH K1 568 0000002333333333444444442MEMBER 2 INFORMATION
D01SCH K1 568 0000003333333333444444443MEMBER 3 INFORMATION
D01SCH K1 568 0000004333333333444444444MEMBER 4 INFORMATION
T01333333333000000004
H0101012001123120016666666666PROD55555555555555LLC 2 INFORMATION
D01SCH K1 568 0000001666666666777777771MEMBER 1 INFORMATION
D01SCH K1 568 0000002666666666777777772MEMBER 2 INFORMATION
T01666666666000000002
H010101200112312008888888888PROD1111111111111111LLC 3 INFORMATION
D01SCH K1 568 0000001888888888999999991MEMBER 1 INFORMATION
D01SCH K1 568 0000002888888888999999992MEMBER 2 INFORMATION
D01SCH K1 568 0000003888888888999999993MEMBER 3 INFORMATION
D01SCH K1 568 0000004888888888999999994MEMBER 4 INFORMATION
D01SCH K1 568 0000005888888888999999995MEMBER 5 INFORMATION
D01SCH K1 568 0000006888888888999999996MEMBER 6 INFORMATION
T01888888888000000006
```

---

## General Format Information

*(Continued)*

### Format of Partnership Name

Enter the name of the partnership in Field 0130, Partnership's/LLC's Name 1 and enter the DBA (Doing Business As) name, if applicable, in Field 0135, Partnership's/LLC's Name 2.

### Format of Private Mailbox (PMB)

When an individual or business leases a mailbox from a private business, the private mailbox (PMB) number must be included in the mailing address. Include the PMB at the end of the street address. The U.S. Postal Service will not deliver the mail if the PMB is not included.

### Format of Partnership Address

Enter the street address or PO Box number (if mail is not deliverable to the street address), in Field 0140, Partnership's/LLC's Address 1. Also, enter the PMB here. Use, Field 0145, Partnership's/LLC's Address 2, to enter the physical location if it is different from the mailing address or additional information such as suite number, building number, etc.

### Format of Partner Name

Three 35-position fields are provided for the name of the partner or member. Use Field 0040, Partner's/Member's Name 1, when the partner or member is an individual, a partnership, LLC, trust or business. Enter the full name in order of first name, space, middle initial, space and last name. Use Fields 0050 and 0060, Partner's/Member's Name 2 and Partner's/Member's Name 3, to complete the name information from Field 0040, Partner's/Member's Name 1, if needed.

---

## General Format Information

*(Continued)*

### Format of Partner or Member Address

Enter the street address or PO Box number (if mail is not deliverable to the street address), in Field 0070, Partner's/Member's Address 1. Also, enter the PMB here. Use Field 0080, Partner's/Member's Address 2, to enter the physical location if it is different from the mailing address or additional information such as suite number, building number, etc.

### General or Limited Partner

Enter a G or L in Field 0170, General or Limited Partner. Field 0170 is not applicable to LLCs. Therefore, leave the field blank when entering LLC member information.

### Foreign Addresses

Required format for foreign addresses:

- | <u>Field</u>  | <u>Enter</u>           |
|---|------------------------|
| <b>1. Address</b>   | <b>Address</b>         |
| Information is still required in Address and City fields.   |                        |
| <b>2. City</b>  | <b>City</b>            |
| Do not enter the country in the Address or City field.  |                        |
| <b>3. State</b>   | <b>“.”</b>             |
| This is the only occurrence that the “state” field will be accepted with anything other than a valid postal abbreviation.       |                        |
| <b>4. ZIP Code</b>  | <b>Blank</b>           |
| <b>5. Country</b>   | <b>1-19 Characters</b> |
| Enter the country for the partnership, Field 0165, or the partner, Field 0115, particularly when the country is other than USA. |                        |

# Schedule K-1 (565 or 568) Record Layout

## Header Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 - 3	"H01"
0018	Calendar/Fiscal Yr Beginning		N	8	4 - 11	MMDDYYYY
0019	Calendar/Fiscal Yr Ending		N	8	12 - 19	MMDDYYYY
0020	Partnership/LLC ID (FEIN)		N	9	20 - 28	must be present
0025	Data Type Indicator		A	4	29 - 32	"TEST" or "PROD"
0125	Secretary of State File No.		AN	14	33 - 46	
0130	Partnership's/LLC's Name 1		AN	35	47 - 81	must be present
0135	Partnership's/LLC's Name 2		AN	35	82 - 116	
0140	Partnership's/LLC's Address 1		AN	35	117 - 151	must be present
0145	Partnership's/LLC's Address 2		AN	35	152 - 186	
0150	Partnership's/LLC's City		AN	22	187 - 208	must be present
0155	Partnership's/LLC's State		AN	2	209 - 210	must be valid postal abbreviation
0160	Partnership's/LLC's Zip Code		AN	12	211-222	N or NNNNNNbbbbbbb or NNNNNNNNNNbbb or Blank
0165	Partnership's/LLC's Country Name		AN	19	223 - 241	
0170	Filler		AN	1740	242 - 1981	Blank

## Detail Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 - 3	"D01"
0011	Record ID		AN	12	4 - 15	"SCHbbbK1b565" or "SCHbbbK1b568"
0012	Filler		AN	3	16 - 18	Blank
0015	Schedule Occurrence No.		N	7	19 - 25	must be present
0020	Partnership ID (FEIN)		N	9	26 - 34	must be present
0030	Partner's/Member's ID No. (FEIN, SSN or Corp #)		AN	9	35 - 43	N or "APPLD FOR" or "FOREIGNUS"
0040	Partner's/Member's Name 1		AN	35	44 - 78	must be present
0050	Partner's/Member's Name 2		AN	35	79 - 113	
0060	Partner's/Member's Name 3		AN	35	114 - 148	
0070	Partner's/Member's Address 1		AN	35	149 - 183	must be present
0080	Partner's/Member's Address 2		AN	35	184 - 218	
0090	Partner's/Member's City		AN	22	219 - 240	must be present

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0100	Partner's/Member's State		AN	2	241 - 242	must have valid postal abbreviation
0110	Partner's/Member's Zip Code		AN	12	243 - 254	N or NNNNNbbsbbb or NNNNNNNNNbbs or Blank
0115	Partner's/Member's Country Name		AN	19	255 - 273	
0170	General or Limited Partner only	A	A	1	274 - 274	"G" or "L" Blank for LLC
0180	Partner's/Member's share of liabilities nonrecourse	E/D	N	12	275 - 286	
0190	Partner's/Member's share of liabilities Qualified nonrecourse Financing	E/D	N	12	287 - 298	
0200	Partner's /Member'sshare Other Liabilities	E/D	N	12	299 - 310	
0210	Partner's/Member's Entity Type	B/A	N	2	311 - 312	01 = Individual
						02 = S Corporation
						03 = Estate/Trust
						04 = Corporation
						05 = General Partnership
						06 = (LLC)
						07 = (LLP)
						08 = IRA/Keogh/SEP
						09 = Limited Partnership
						10 = Exempt Organization
0220	Publicly Traded Partnership/LLC	G/F(1)	A	1	313 - 313	"Y" or Blank
0225	Investment Partnership/LLC	G/F(2)	A	1	314 - 314	"Y" or Blank
0230	Partner's/Member's % of Profit Sharing before Decrease/Termination	D/C(i)	AN	8	315 - 322	999.9999
0235	Partner's/Member's % of Profit Sharing End of Year	D/C(ii)	AN	8	323 - 330	999.9999
0238	Partner's/Member's % of Loss Sharing before Decrease/Termination	D/C(i)	AN	8	331 - 338	999.9999
0240	Partner's/Member's % of Loss Sharing End of Year	D/C(ii)	AN	8	339 - 346	999.9999

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0245	Partner's/Member's % Capital Ownership before Decrease/Termination	D/C(i)	AN	8	347 - 354	999.9999
0248	Partner's/Member's % Capital Ownership End of Year	D/C(ii)	AN	8	355 - 362	999.9999
0250	Tax Shelter Registration No.	F/E	AN	13	363 - 375	11 Digit Number Left Justified or "APPLIEDbFOR," "NOTbNOTIFIED" or blank
0260	Final Schedule K-1	H/G	A	1	376 - 376	"Y" or Blank
0270	Amended K-1	H/G	A	1	377 - 377	"Y" or Blank
0280	Foreign Partner/Member	C/B	A	1	378 - 378	"Y" or "N"
0290	California Non-Resident	I/H	A	1	379 - 379	"Y" or "N"
0370	Capital Acct @ Begin of Year	J/I(a)	N	12	380 - 391	
0380	Capital Contributed During Yr	J/I(b)	N	12	392 - 403	
0390	Partner's/Member's Share of Ln 3, Ln 4 and Ln 7, Sch M-2	J/I(c)	N	12	404 - 415	
0420	Withdrawals & Distributions	J/I(d)	N	12	416 - 427	
0430	Capital Acct @ End of Year	J/I(e)	N	12	428 - 439	
0440	Ordinary Income (Loss) from Trade or Business Activities	1	N	12	440 - 451	
0445	CA Col. (d) Ordinary Income (Loss) from Trade or Business	1	N	12	452 - 463	
0450	CA Col. (e) Ordinary Income (Loss) from Trade or Business	1	N	12	464 - 475	
0455	Net Income (Loss) from Rental Real Estate Activities	2	N	12	476 - 487	
0460	CA Col. (d) Net Income (Loss) from Rental Real Estate	2	N	12	488 - 499	
0465	CA Col. (e) Net Income (Loss) from Rental Real Estate	2	N	12	500 - 511	
0470	Net Income (Loss) from Other Rental Activities	3	N	12	512 - 523	
0475	CA Col. (d) Net Income (Loss) from Other Rental Activities	3	N	12	524 - 535	
0480	CA Col. (e) Net Income (Loss) from Other	3	N	12	536 - 547	
0485	Portfolio Income (Loss): Interest	4a	N	12	548 - 559	

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0490	CA Col. (d): Interest	4a	N	12	560 - 571	
0495	CA Col. (e): Interest	4a	N	12	572 - 583	
0500	Portfolio Income (Loss): Dividends	4b	N	12	584 - 595	
0505	CA Col. (d): Dividends	4b	N	12	596 - 607	
0510	CA Col. (e): Dividends	4b	N	12	608 - 619	
0515	Portfolio Income (Loss): Royalties	4c	N	12	620 - 631	
0520	CA Col. (d): Royalties	4c	N	12	632 - 643	
0525	CA Col. (e): Royalties	4c	N	12	644 - 655	
0530	Net Capital Gain (Loss)	4d	N	12	656 - 667	
0535	CA Col. (d): Cap. Gain/Loss	4d	N	12	668 - 679	
0540	CA Col. (e): Cap. Gain/Loss	4d	N	12	680 - 691	
0545	Portfolio Income (Loss): Other	4e	N	12	692 - 703	
0550	CA Col. (d): Other Portfolio	4e	N	12	704 - 715	
0555	CA Col. (e): Other Portfolio	4e	N	12	716 - 727	
0560	Guaranteed Pymt to Partners/Members	5	N	12	728 - 739	
0565	CA Col. (d): Pymt to Partners/Members	5	N	12	740 - 751	
0570	CA Col. (e): Pymt to Partners/Members	5	N	12	752 - 763	
0575	Net Gain (Loss) Under IRC Section 1231	6	N	12	764 - 775	
0580	CA Col. (d): IRC Section 1231	6	N	12	776 - 787	
0585	CA Col. (e): IRC Section 1231	6	N	12	788 - 799	
0590	Other Income (Loss): Other	7	N	12	800 - 811	
0595	CA Col. (d): Other Inc. (Loss)	7	N	12	812 - 823	
0600	CA Col. (e): Other Inc. (Loss)	7	N	12	824 - 835	
0605	Charitable Contributions	8	N	12	836 - 847	
0610	CA Col. (d): Char. Contrib.	8	N	12	848 - 859	
0615	CA Col. (e): Char. Contrib.	8	N	12	860 - 871	
0620	Expense Deduction for Recovery Property (R&TC Sections 17267.2, 17267.6 and 17268 and IRC Section 179)	9	N	12	872 - 883	
0625	CA Col. (d): Exp. Deduction	9	N	12	884 - 895	

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0630	CA Col. (e): Exp. Deduction	9	N	12	896 - 907	
0635	Deductions Related to Portfolio Income	10	N	12	908 - 919	
0640	CA Col. (d): Portfolio Deduct.	10	N	12	920 - 931	
0645	CA Col. (e): Portfolio Deduct.	10	N	12	932 - 943	
0650	Other Deductions	11	N	12	944 - 955	
0655	CA Col. (d): Other Deduct.	11	N	12	956 - 967	
0660	CA Col. (e): Other Deduct.	11	N	12	968 - 979	
0665	Interest Expense on Investment Debts	12a	N	12	980 - 991	
0670	CA Col. (d): Int. Exp. Inv. Debt	12a	N	12	992 - 1003	
0675	CA Col. (e): Int. Exp. Inv. Debt	12a	N	12	1004 - 1015	
0680	Investment Income Included on Line 4a thru 4e	12b(1)	N	12	1016 - 1027	
0685	CA Col. (d): Line 4a thru 4e	12b(1)	N	12	1028 - 1039	
0690	CA Col. (e): Line 4a thru 4e	12b(1)	N	12	1040 - 1051	
0695	Investment Expenses Included on Line 10	12b(2)	N	12	1052 - 1063	
0700	CA Col. (d): Line 10	12b(2)	N	12	1064 - 1075	
0705	CA Col. (e): Line 10	12b(2)	N	12	1076 - 1087	
0710	CA Col. (d): Withholding on Partnership/LLC Allocated to all Partners/Members	13a(1)	N	12	1088 - 1099	
0715	CA Col. (e): Withholding on Partnership/LLC Allocated to all Partners/Members	13a(1)	N	12	1100 - 1111	
0720	CA Col. (d): Partnership/LLC W/H on Nonresident Partners/Members	13a(2)	N	12	1112 - 1123	
0725	CA Col. (e): Partnership/LLC W/H on Nonresident Partners/Members	13a(2)	N	12	1124 - 1135	
0730	CA Col. (d): Total Withholding	13a(3)	N	12	1136 - 1147	
0735	CA Col. (e): Total Withholding	13a(3)	N	12	1148 - 1159	
0740	CA Col. (d): Low Inc House Cr.	13b	N	12	1160 - 1171	
0745	CA Col. (e): Low Inc House Cr.	13b	N	12	1172 - 1183	

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0750	CA Col. (d): Other Rental Activities Cr.	13c	N	12	1184- 1195	
0755	CA Col. (e): Other Rental Activities Cr.	13c	N	12	1196 - 1207	
0760	CA Col. (d): Other Rental Activities Cr.	13d	N	12	1208 - 1219	
0765	CA Col. (e): Other Rental Activities Cr.	13d	N	12	1220 - 1231	
0770	Nonconsenting members tax paid by LLC	13e	N	12	1232 - 1243	LLC only, enter zero for partnerships
0775	Nonconsenting members tax paid by LLC	13e	N	12	1244 - 1255	LLC only, enter zero for partnerships
0780	CA Col. (d): Other Credits	14	N	12	1256 - 1267	
0785	CA Col. (e): Other Credits	14	N	12	1268 - 1279	
0790	Depr Adj on Prop Placed in Service after 1986	15a	N	12	1280 - 1291	
0795	CA Col. (d): Depr Adj - 1986	15a	N	12	1292 - 1303	
0800	CA Col. (e): Depr Adj - 1986	15a	N	12	1304 - 1315	
0805	Adjusted Gain or Loss	15b	N	12	1316 - 1327	
0810	CA Col. (d): Adj Gain or Loss	15b	N	12	1328 - 1339	
0815	CA Col. (e): Adj Gain or Loss	15b	N	12	1340 - 1351	
0820	Depletion - Non Gas or Oil	15c	N	12	1352 - 1363	
0825	CA Col. (d): Depletion	15c	N	12	1364 - 1375	
0830	CA Col. (e): Depletion	15c	N	12	1376 - 1387	
0835	Gross Inc from Oil, Gas and Geothermal Properties	15d(1)	N	12	1388 - 1399	
0840	CA Col. (d): Gr Inc Oil, etc.	15d(1)	N	12	1400 - 1411	
0845	CA Col. (e): Gr Inc Oil, etc.	15d(1)	N	12	1412 - 1423	
0850	Ded alloc to Oil, Gas and Geothermal Properties	15d(2)	N	12	1424 - 1435	
0855	CA Col. (d): Deduct - Oil etc.	15d(2)	N	12	1436 - 1447	
0860	CA Col. (e): Deduct - Oil, etc.	15d(2)	N	12	1448 - 1459	
0865	Other Adjustments and Tax Preference Items	15e	N	12	1460 - 1471	
0870	CA Col. (d): Othr Adj Tax Pref	15e	N	12	1472 - 1483	
0875	CA Col. (e): Othr Adj Tax Pref	15e	N	12	1484 - 1495	
0880	Total Expend. to which an IRC Section 59(e) Elec. May Apply	16a	N	12	1496 - 1507	
0885	CA Col. (d): IRC Sec 59(e)	16a	N	12	1508 - 1519	

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0890	CA Col. (e): IRC Sec 59(e)	16a	N	12	1520 - 1531	
0895	Tax-Exempt Interest Income	17	N	12	1532 - 1543	
0900	CA Col. (d): Tax-Exmp Int Inc	17	N	12	1544 - 1555	
0905	CA Col. (e): Tax-Exmp Int Inc	17	N	12	1556 - 1567	
0910	Other Tax-Exempt Income	18	N	12	1568 - 1579	
0915	CA Col. (d): Oth Tax-Exmp Inc	18	N	12	1580 - 1591	
0920	CA Col. (e): Oth Tax-Exmp Inc	18	N	12	1592 - 1603	
0925	Nondeductible Expenses	19	N	12	1604 - 1615	
0930	CA Col. (d): Nondeduct Exp	19	N	12	1616 - 1627	
0935	CA Col. (e): Nondeduct Exp	19	N	12	1628 - 1639	
0940	Distribution of Money	20	N	12	1640 - 1651	
0945	CA Col. (d): Distrib of Money	20	N	12	1652 - 1663	
0950	Distribution of Property Other than Money	21	N	12	1664 - 1675	
0955	CA Col. (d): Distrib of Prop	21	N	12	1676 - 1687	
0960	Supplemental Information	22	N	12	1688 - 1699	
0965	Intangible Interest	22-1	N	12	1700 - 1711	
0970	Intangible 1231 Gains/Losses Total Payroll Apportionment	22-1	N	12	1712 - 1723	
0975	Intangible Capital Gains/Losses	22-1	N	12	1724 - 1735	
0980	Intangible Dividends Total Sales Apportionment	22-1	N	12	1736 - 1747	
0985	Intangible Royalties CA Sales Apportionment	22-1	N	12	1748 - 1759	
0990	Intangible Other	22-1	N	12	1760 - 1771	
0995	Partner's/Members Share of Income Apportionment	22-2-A	N	12	1772 - 1783	
1000	Nonbusiness CA Capital Gains/Losses	22-2-B	N	12	1784 - 1795	
1005	Nonbusiness CA Rents/Royalties	22-2-B	N	12	1796 - 1807	
1010	Nonbusiness CA 1231 Gains/Losses	22-2-B	N	12	1808 - 1819	
1015	Nonbusiness CA Other	22-2-B	n	12	1820 - 1831	
1020	Total Property (beginning) Apportionment	22-2-C	N	12	1832 - 1843	

## K-1 Record Layout

(Continued)

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
1025	CA Property (beginning) Apportionment	22-2-C	N	12	1844 - 1855	
1030	Total Property (ending) Apportionment	22-2-C	N	12	1856 - 1867	
1035	CA Property (ending) Apportionment	22-2-C	N	12	1868 - 1879	
1040	Total Rent Expense Apportionment	22-2-C	N	12	1880 - 1891	
1045	CA Rent Expense Apportionment	22-2-C	N	12	1892 - 1903	
1050	Total Payroll Apportionment	22-2-C	N	12	1904 - 1915	
1055	CA Payroll Apportionment	22-2-C	N	12	1916 - 1927	
1060	Total Sales Apportionment	22-2-C	N	12	1928 - 1939	
1065	CA Sales Apportionment Supplemental Information	22-2-C	N	12	1940 - 1951	
1070	Type of Expenditures	16b	AN	30	1952 - 1981	

## Trailer Record

Field Number	Field Name	Form Ref.	Type	Length	Position	Field Description
0010	Record Type		AN	3	1 - 3	"T01"
0020	Partnership/LLC ID		N	9	4 - 12	
0030	Number of K-1s for Fund		N	10	13 - 22	
0040	Filler		AN	1959	23 - 1981	Blank

YEAR

**2001****Partner's Share of Income,  
Deductions, Credits, etc.**

CALIFORNIA SCHEDULE

**K-1 (565)**For calendar year 2001 or fiscal year beginning month 0018 day \_\_\_\_\_ year 2001, and ending month 0019 day \_\_\_\_\_ year \_\_\_\_\_**Partner's identifying number** 0030

Partner's name, address, state, and ZIP Code

**Partnership's FEIN** 0020**Secretary of State file number** 0125

Partnership's name, address, state, and ZIP Code

0040 0050 0060

0070 0080

0090 0100 0110 0115

0130 0135

0140 0145

0150 0155 0160 0165

**A** Is this partner a: ● (1) ☐ general partner; or (2) ☐ limited partner? 0170**B** What type of entity is this partner? ● 0210

- (1) ☐ Individual (5) ☐ General Partnership (8) ☐ LLC  
 (2) ☐ S Corporation (6) ☐ Limited Partnership (9) ☐ IRA/Keogh/SEP  
 (3) ☐ Estate/Trust (7) ☐ LLP (10) ☐ Exempt Organization  
 (4) ☐ C Corporation

**C** Is this partner a foreign partner? 0280 ● ☐ Yes ☐ No**D** Enter partner's percentage (without regard to special allocations) of:

	(i) Before decrease or termination	(ii) End of year
Profit sharing .....	0230 %	0235 %
Loss sharing .....	0238 %	0240 %
Ownership of capital ..	0245 %	0248 %

**E** Partner's share of liabilities:

Nonrecourse .....	● \$	0180
Qualified nonrecourse financing .....	● \$	0190
Other .....	● \$	0200

**F** Tax shelter registration number 0250**G** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) 0220 ☐(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) 0225 ☐**H** Check here if this is: ● 0260 0270(1) ☐ A final Schedule K-1 (565) (2) ☐ An amended Schedule K-1 (565)**I** Is this partner a nonresident of California? 0290 ► ☐ Yes ● ☐ No**J** Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of line 3, line 4, and line 7, Form 565, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine column (a) through column (d))
● 0370	● 0380	● 0390	( 0420 )	● 0430

**Caution:** Refer to Partner's Instructions for Schedule K-1 (565) before entering information from this schedule on your California return.

(a) Distributive share items		(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities .....	0440		● 0445	► 0450
	2 Net income (loss) from rental real estate activities .....	0455		● 0460	► 0465
	3 Net income (loss) from other rental activities .....	0470		0475	0480
	4 Portfolio income (loss):				
	a Interest .....	0485		● 0490	► 0495
	b Dividends .....	0500		● 0505	► 0510
	c Royalties .....	0515		● 0520	► 0525
	d Net capital gain (loss) .....	0530		● 0535	► 0540
	e Other portfolio income (loss). Attach schedule .....	0545		● 0550	► 0555
	5 Guaranteed payments to partners .....	0560		● 0565	► 0570
Deductions	6 Net gain (loss) under IRC Section 1231 (other than due to casualty or theft) .....	0575		● 0580	► 0585
	7 Other income (loss). Attach schedule .....	0590		● 0595	► 0600
	8 Charitable contributions .....	0605		0610	0615
	9 Expense deduction for recovery property (R&TC Sections 17267.2, 17267.6, 17268, and IRC Section 179). Attach schedule .....	0620		0625	0630
	10 Deductions related to portfolio income. Attach schedule .....	0635		0640	0645
	11 Other deductions. Attach schedule .....	0650		0655	0660

(a) Distributive share items		(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)		(e) California source amounts and credits
Investment Interest	<b>12 a</b> Interest expense on investment debts . . .	0665		0670		0675
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4e . . . . .	0680		0685		0690
	<b>(2)</b> Investment expenses included on line 10	0695		0700		0705
Credits	<b>13 a (1)</b> Withholding on partnership allocated to all partners . . . . .			0710		0715
	<b>(2)</b> Partnership withholding on nonresident partners . . . . .			0720		0725
	<b>(3)</b> Total withholding (equals amount on Form 592-B if calendar year partnership) . . . . .			0730		0735
	<b>b</b> Low-income housing credit . . . . .			0740		0745
	<b>c</b> Credits other than line 13b related to rental real estate activities. Attach schedule . . . .			0750		0755
	<b>d</b> Credits related to other rental activities. See instructions. Attach schedule . . . . .			0760		0765
	<b>14</b> Other credits. Attach required schedules or statements . . . . .			0780		0785
Adjustments and Tax Preference Items	<b>15 a</b> Depreciation adjustment on property placed in service after 1986 . . . . .	0790		0795		0800
	<b>b</b> Adjusted gain or loss . . . . .	0805		0810		0815
	<b>c</b> Depletion (other than oil and gas) . . . . .	0820		0825		0830
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties . . . . .	0835		0840		0845
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties . . . . .	0850		0855		0860
	<b>e</b> Other adjustments and tax preference items. Attach schedule . . . . .	0865		0870		0875
Other	<b>16 a</b> Total expenditures to which an IRC Section 59(e) election may apply . . .	0880		0885		0890
	<b>b</b> Type of expenditures <b>1070</b>					
	<b>17</b> Tax-exempt interest income . . . . .	0895		0900		0905
	<b>18</b> Other tax-exempt income . . . . .	0910		0915		0920
	<b>19</b> Nondeductible expenses . . . . .	0925		0930		0935
	<b>20</b> Distributions of money (cash and marketable securities) . . . . .	0940		0945		
	<b>21</b> Distributions of property other than money	0950		0955		
<b>22</b> Supplemental information required to be reported separately to each partner. Attach additional schedules. See instructions. \$						0960

**Table 1** — Partner's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the partner):

Interest	\$ 0965	Sec. 1231 Gains/Losses	\$ 0970	Capital Gains/Losses	\$ 0975
Dividends	\$ 0980	Royalties	\$ 0985	Other	\$ 0990

FOR USE BY APPORTIONING UNITARY PARTNERS ONLY – See instructions.

**Table 2** — Partner's share of distributive items.

- A. Partner's share of the partnership's business income. See instructions. \$ 0995
- B. Partner's share of nonbusiness income from real and tangible personal property sourced or allocable to California.
- |                        |         |                 |         |
|------------------------|---------|-----------------|---------|
| Capital Gains/Losses   | \$ 1000 | Rents/Royalties | \$ 1005 |
| Sec. 1231 Gains/Losses | \$ 1010 | Other           | \$ 1015 |
- C. Partner's distributive share of the partnership's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ 1020	\$ 1025
Ending	\$ 1030	\$ 1035
Annual Rent Expense	\$ 1040	\$ 1045
Payroll	\$ 1050	\$ 1055
Sales	\$ 1060	\$ 1065

YEAR **2001** **Member's Share of Income, Deductions, Credits, etc.**

CALIFORNIA SCHEDULE

**K-1 (568)**

For calendar year 2001 or fiscal year beginning month 0018 day \_\_\_\_\_ year 2001, and ending month 0019 day \_\_\_\_\_ year \_\_\_\_\_

<b>Member's identifying number</b> 0030 Member's name, address, state, and ZIP Code  <div style="display: flex; justify-content: space-between;"> <div>           0040      0050      0060            0070      0080            0090      0100      0110      0115         </div> <div> <b>LLC's FEIN</b> 0020  <b>Secretary of State file number</b> 0125          LLC's name, address, state, and ZIP Code   <div style="display: flex; justify-content: space-between;"> <div>             0130      0135              0140      0145              0150      0155           </div> <div>             0160      0165           </div> </div> </div> </div>	
---	--

<b>A</b> What type of entity is this member? • <b>0210</b> (1) <input type="checkbox"/> Individual      (5) <input type="checkbox"/> General Partnership      (8) <input type="checkbox"/> LLC (2) <input type="checkbox"/> S Corporation      (6) <input type="checkbox"/> Limited Partnership      (9) <input type="checkbox"/> IRA/Keogh/SEP (3) <input type="checkbox"/> Estate/Trust      (7) <input type="checkbox"/> LLP      (10) <input type="checkbox"/> Exempt Organization (4) <input type="checkbox"/> C Corporation  <b>B</b> Is this member a foreign member? <u>0280</u> ..... • <input type="checkbox"/> Yes <input type="checkbox"/> No <b>C</b> Enter member's percentage (without regard to special allocations) of: <div style="display: flex; justify-content: space-between;"> <div>           (i) Before decrease or termination            Profit sharing ..... <u>0230</u> %            Loss sharing ..... <u>0238</u> %            Ownership of capital ..... <u>0245</u> %         </div> <div>           (ii) End of year            ..... <u>0235</u> %            ..... <u>0240</u> %            ..... <u>0248</u> %         </div> </div>	<b>D</b> Member's share of liabilities: Nonrecourse ..... • \$ <u>0180</u> Qualified nonrecourse financing ..... • \$ <u>0190</u> Other ..... • \$ <u>0200</u>  <b>E</b> Tax shelter registration number <u>0250</u> <b>F</b> (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) ..... <u>0220</u> ..... <input type="checkbox"/> (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) ..... <u>0225</u> ..... <input type="checkbox"/> <b>G</b> Check here if this is: • <u>0260</u> ..... <u>0270</u> (1) <input type="checkbox"/> A final Schedule K-1 (568)    (2) <input type="checkbox"/> An amended Schedule K-1 (568) <b>H</b> Is this member a nonresident of California? <u>0290</u> ... ► <input type="checkbox"/> Yes   • <input type="checkbox"/> No
---	---

**I** Analysis of member's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7 Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine column (a) through column (d))
• <u>0370</u>	• <u>0380</u>	• <u>0390</u>	( <u>0420</u> )	• <u>0430</u>

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities .....	<b>0440</b>		• <b>0445</b>	► <b>0450</b>
	<b>2</b> Net income (loss) from rental real estate activities .....	<b>0455</b>		• <b>0460</b>	► <b>0465</b>
	<b>3</b> Net income (loss) from other rental activities .....	<b>0470</b>		<b>0475</b>	<b>0480</b>
	<b>4</b> Portfolio income (loss):				
	<b>a</b> Interest .....	<b>0485</b>		• <b>0490</b>	► <b>0495</b>
	<b>b</b> Dividends .....	<b>0500</b>		• <b>0505</b>	► <b>0510</b>
	<b>c</b> Royalties .....	<b>0515</b>		• <b>0520</b>	► <b>0525</b>
	<b>d</b> Net capital gain (loss) .....	<b>0530</b>		• <b>0535</b>	► <b>0540</b>
	<b>e</b> Other portfolio income (loss). Attach schedule .....	<b>0545</b>		• <b>0550</b>	► <b>0555</b>
	<b>5</b> Guaranteed payments to members .....	<b>0560</b>		• <b>0565</b>	► <b>0570</b>
<b>Deductions</b>	<b>6</b> Net gain (loss) under IRC Section 1231 (other than due to casualty or theft) .....	<b>0575</b>		• <b>0580</b>	► <b>0585</b>
	<b>7</b> Other income (loss). Attach schedule .....	<b>0590</b>		• <b>0595</b>	► <b>0600</b>
	<b>8</b> Charitable contributions .....	<b>0605</b>		<b>0610</b>	<b>0615</b>
	<b>9</b> Expense deduction for recovery property (R&TC Sections 17267.2, 17267.6, 17268, and IRC Section 179). Attach schedule .....	<b>0620</b>		<b>0625</b>	<b>0630</b>
	<b>10</b> Deductions related to portfolio income. Attach schedule .....	<b>0635</b>		<b>0640</b>	<b>0645</b>
	<b>11</b> Other deductions. Attach schedule .....	<b>0650</b>		<b>0655</b>	<b>0660</b>

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Investment Interest	<b>12 a</b> Interest expense on investment debts . . .	0665		0670	0675
	<b>b (1)</b> Investment income included on lines 4a, 4b, 4c, and 4e . . . . .	0680		0685	0690
	<b>(2)</b> Investment expenses included on line 10	0695		0700	0705
Credits	<b>13 a (1)</b> Withholding on LLC allocated to all members . . . . .			0710	0715
	<b>(2)</b> LLC withholding on nonresident members . . . . .			0720	0725
	<b>(3)</b> Total withholding (equals amount on Form 592-B if calendar year LLC) . . .			0730	0735
	<b>b</b> Low-income housing credit . . . . .			0740	0745
	<b>c</b> Credits other than line 13b related to rental real estate activities. Attach schedule . . . .			0750	0755
	<b>d</b> Credits related to other rental activities. See instructions. Attach schedule . . . . .			0760	0765
	<b>e</b> Nonconsenting member's tax paid by LLC			0770	0775
	<b>14</b> Other credits. Attach required schedules or statements . . . . .			0780	0785
Adjustments and Tax Preference Items	<b>15 a</b> Depreciation adjustment on property placed in service after 1986 . . . . .	0790		0795	0800
	<b>b</b> Adjusted gain or loss . . . . .	0805		0810	0815
	<b>c</b> Depletion (other than oil and gas) . . . . .	0820		0825	0830
	<b>d (1)</b> Gross income from oil, gas, and geothermal properties . . . . .	0835		0840	0845
	<b>(2)</b> Deductions allocable to oil, gas, and geothermal properties . . . . .	0850		0855	0860
	<b>e</b> Other adjustments and tax preference items. Attach schedule . . . . .	0865		0870	0875
Other	<b>16 a</b> Total expenditures to which an IRC Section 59(e) election may apply.	0880		0885	0890
	<b>b</b> Type of expenditures <b>1070</b>				
	<b>17</b> Tax-exempt interest income . . . . .	0895		0900	0905
	<b>18</b> Other tax-exempt income . . . . .	0910		0915	0920
	<b>19</b> Nondeductible expenses . . . . .	0925		0930	0935
	<b>20</b> Distributions of money (cash and marketable securities) . . . . .	0940		0945	
	<b>21</b> Distributions of property other than money	0950		0955	
	<b>22</b> Supplemental information required to be reported separately to each member. Attach additional schedules. See instructions. \$	0960			

**Table 1** — Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest	\$ 0965	Sec. 1231 Gains/Losses	\$ 0970	Capital Gains/Losses	\$ 0975
Dividends	\$ 0980	Royalties	\$ 0985	Other	\$ 0990

FOR USE BY APPORTIONING UNITARY MEMBERS ONLY – See instructions.

**Table 2** — Member's share of distributive items.

- A. Member's share of the LLC's business income. See instructions. \$ 0995
- B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.
- |                        |         |                 |         |
|------------------------|---------|-----------------|---------|
| Capital Gains/Losses   | \$ 1000 | Rents/Royalties | \$ 1005 |
| Sec. 1231 Gains/Losses | \$ 1010 | Other           | \$ 1015 |
- C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ 1020	\$ 1025
Ending	\$ 1030	\$ 1035
Annual Rent Expense	\$ 1040	\$ 1045
Payroll	\$ 1050	\$ 1055
Sales	\$ 1060	\$ 1065

## Section 4 – FTB 3604, Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media

---

### Transmittal Requirements

A completed copy of Form FTB 3604, *Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media* (on the following page), **must** accompany all magnetic media. If the form is not included with the magnetic media or it is lacking information, FTB cannot process the K-1 files and may need to return them to the transmitter.

### Transmitter Information

- Indicate the Taxable Year Beginning and Taxable Year Ending dates (dates must match calendar/fiscal year beginning and ending dates on Form 565),
- Provide the FEIN of the **transmitter**, not the partnership or LLC, in the FEIN field,
- Indicate the type of Schedule K-1 submitted: 565 or 568,
- Indicate the type of K-1s: final, amended or short period,
- Identify the transmitter, partnership or LLC, and software developer/preparer, and
- Include the transmitter phone number and e-mail address.

### Preparer Information

- Complete the preparer information, when the preparer is not the transmitter.

### Partnership Information

- Provide the **e-mail address of the partnership or LLC**, if possible,
- Provide the FEIN of the partnership or LLC, and
- If the partnership or LLC FEIN is the same, but the **name has changed** please indicate the name previously used.

### Media Characteristics

- Record Length: 1981
- All files on any single media must be for same calendar period, and
- Please do not include original K-1 files on media containing amended K-1 files.

### File Preparation

- Include the transmitter's name on outside of the media, and
- Confirm **FTB 3604, Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media**, is included in envelope or package.

## Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media

Complete the following information and send it with the magnetic media file. If this form does not accompany the magnetic media or is not complete, the K-1 files cannot be processed and will be returned to the sender.

Taxable Year Beginning _____	Taxable Year Ending _____
Type of file: <input type="checkbox"/> Original <input type="checkbox"/> Replacement <input type="checkbox"/> Amended K-1s <input type="checkbox"/> Short Period K-1s <input type="checkbox"/> Test	

### Transmitter Information

FEIN:
Name:
Address:
City, State, ZIP:
Phone Number: (       )

### Preparer Information (if other than Transmitter)

Name:
Address:
City, State, ZIP:
Phone Number: (       )

Type of Media File Submitted:    ☐ Schedules K-1 565    ☐ Schedules K-1 568

### Partnership or LLC Information

List names of partnerships or LLCs reported on magnetic media file.			
	Partnership or LLC Name	FEIN	Number of K-1s
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

**GRAND TOTAL OF K-1s =**

### Media Characteristics

Name and phone number of software provider:			
CARTRIDGES	Media No.	External Label No.	CD or DISKETTE
Internal Header Labels:	1 of		ZIP Files
<input type="checkbox"/> Yes <input type="checkbox"/> No	2 of		
Recording Mode:	3 of		<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII	4 of		
Record Length = 1981	5 of		Filename _____
Blocksize =	6 of		
Person to contact if we experience media problems:			
Name: _____			
Company: _____			
Telephone: (       )		Ext. _____	
FAX #: (       )		E-MAIL address _____	

# Instructions for Form FTB 3604

## A Form Preparation

Prepare a separate Form 3604 for each type of media. Also, prepare a separate Form 3604 for each type of Schedule K-1 (565 or 568).

### 1. Header information

- All files on the media must be for the same calendar period.
- Use separate transmittals if dates are different when multiple sets of the same media are sent.
- Use separate transmittals and magnetic media for Schedules K-1 (565) and Schedules K-1 (568).
- Do not mix original K-1 files with amended K-1 files on any type of magnetic media.
- Use separate transmittals for original, amended, or short period K-1 files.

### 2. Transmitter information

The transmitter is the entity that sends K-1 fills to FTB. This could be the partnership, preparer, or software provider.

### 3. Preparer information

- Anyone other than the transmitter who prepares the schedules.

### 4. Media characteristics

- Limit the number of files per media to twenty.
- Multiple partnership files can be loaded onto a CD or diskette. It is not necessary to use a separate CD or diskette for each file.
- If you report on multiple cartridges, enter the sequence numbers so that we can mount them in the proper sequence.

## B File Preparation

1. Affix a label with information to each CD, diskette, or cartridge even if the media is already labeled with the software provider or preparer's name.
2. If multiple media files are submitted, list the volume sequence numbers on the labels (i.e., 1 of 2, 2 of 2). If only one media file is submitted, list it as "1 of 1".

## C Shipping and Mailing Instructions

1. **K-1 magnetic media:** Complete this form and include it with the magnetic media. You must include it for us to process the media.

### SHIPPING BY PARCEL POST

Franchise Tax Board  
Mag Media K-1  
9645 Butterfield Way  
Sacramento CA 95827

### U.S. POSTAL SERVICE

Franchise Tax Board  
Mag Media K-1  
PO Box 942840  
Sacramento CA 94240-6090

### 2. Form 565 tax return

- Do not mail Form 565, Partnership Return, and/or any payments with the media files.
- Make sure that the phone number of both the general partner and preparer are on the Form 565.
- Returns with no payments are mailed to:  
Franchise Tax Board  
PO Box 942857  
Sacramento CA 94257-0600
- Returns with payments are mailed to:  
Franchise Tax Board  
PO Box 942857  
Sacramento CA 94257-0601

## D Contact Information

For further information regarding magnetic media reporting, please call the Magnetic Media Unit at (916) 845-3778.

## Section 5 – K-1 Edit Report

---

### Overview

After receiving the magnetic media file from the transmitter, FTB loads the file to the mainframe for input to the K-1 Edit Program. This program checks every field of every record to ensure the correct values for the field. Each field must conform to the values and format specified in this publication. If any record or field within the K-1 file fails to meet the edit criteria, the K-1 Edit Program produces a failed K-1 Edit Program Report, which is described in detail below.

Since format errors often repeat themselves throughout a file, a 100-error limit was chosen. If more than 100 errors occur, the FTB edit program stops reading the file and produces the error report. Records after the point where the edit program stopped are not edited until the first 100 errors are corrected.

For participants who submit their **K-1 files via CD or diskette**, FTB requests that you use **K-1 TestWare** to ensure the files are error free. Transmitters who submit files via cartridge may also use K-1 TestWare, if the files can be converted to a PC format for testing purposes (see page 5 for more information concerning K-1 TestWare). K-1 TestWare allows you to view all errors contained within the file.

### K-1 Edit Program Report

The explanations below correspond to the numbers on the sample report located on pages 35 and 36.

① This section contains mailing information used for internal routing within FTB. The “Subject” line shows the name given to each file by FTB. This name is used internally by FTB to track each file.

② This section contains information about the company who submitted (transmitted) the file. The transmitter information is entered from form FTB 3604, *Transmittal of Paperless Schedules K-1 (565 or 568) on Magnetic Media*, which must accompany each tape, disk, or cartridge.

**NOTE:** The report shows partnerships or LLCs and their related information listed in file order. Processing stops after one hundred errors are detected. This can occur before the entire partner’s or member’s record layouts are processed.

---

## K-1 Edit Program Report

(Continued)

③ **FILE TYPE** – The transmitter indicates in the Header record if the file is test or production data. “TEST” indicates the file is a test and no data is retained. **Test files do not constitute valid filing.** “PROD” indicates the file is production and after successfully passing the edit program, the data is used to update the partnership’s and LLC’s file. The K-1s are not considered filed until the production file has successfully passed our edits and is posted to the partnership’s or LLC’s account.

④ **FILE PASSED/FAILED** – “FAILED” appears on this line when the edit program identifies an error condition for the specific partnership or LLC. When “PASSED” appears then no errors are detected for the specific partnership or LLC. The entire file fails the edit program when just one partnership or LLC is identified with a failed status.

⑤ **PARTNERSHIP OR LLC FEIN** – The FEIN for the individual partnership or LLC, processed by the edit program.

⑥ **PARTNERSHIP OR LLC NAME** – The NAME for the individual partnership or LLC, processed by the edit program.

⑦ **PARTNERSHIP OR LLC DBA** – The DBA for the individual partnership or LLC, processed by the edit program.

⑧ **NUMBER OF PARTNERS OR MEMBERS** – The number of detail records that “PASSED” the edit process for the individual partnership or LLC. The number detail records must equal the number of partners or members reported on the Form 565 or Form 568.

---

### ERROR DETAIL SECTION

---

⑨ **PTNRSH/LLC FEIN** – The FEIN for each partnership or LLC included in the file. The FEIN, in combination with the OCCURRENCE NO, will help you identify the specific record within the file that is in error. The report will display all blanks or zeros when the FEIN does not contain a valid entry.

⑩ **OCCURRENCE NO** – Number of the specific Schedule K-1 record that is in error. It is used in combination with PTNRSH/LLC FEIN, PTNR/MBR FEIN, and PTNR/MBR NAME to identify the specific record in error.

---

## K-1 Edit Program Report

(Continued)

- |      ⑪ **PTNR/MBR FEIN** – The FEIN for each partner or member included in the file. The FEIN, NAME, and OCCURRENCE NO will help you identify the specific record within the file that is in error.
  
- |      ⑫ **PTNR/MBR NAME** – The NAME of each partner or member, edited by the program, is displayed in order.
  
- ⑬ **FIELD NO/NAME** – Represents the 4-digit Field Number and abbreviated Field Name for the field with an error.
  
- ⑭ **ERROR MESSAGE** – Some error messages are specific to a field, others (i.e., “NON-NUMERIC VALUES IN NUMERIC FIELD”) are more general. Use the information in FIELD VALUE, ERROR MESSAGE and the K-1 Record Layout in this publication to determine the specific problem with a field. See “Commonly Found Errors” on page 35 for more information.
  
- ⑮ **FIELD VALUE** – The value the edit program found in the field. If a blank value is invalid and the edited field contains a blank, the report will display the word BLANK.
  
- ⑯ Lines 9 through 15 are used together to help you determine the specific record within the file that the edit program has identified as having an error. This group will be repeated for all errors found in the file or until the maximum of 100 errors are identified.
  
- |      ⑰ **\*\*\*\*\*RUN ABORTED MORE THAN 100 ERRORS FOUND\*\*\*\*\***  
This message appears when more than 100 errors are identified in the file during the edit process. If there are less than 100 errors, this message is not printed. The examples on pages 35 and 36 displays only two errors in order to save space. The actual report will display all 100 errors.

---

END OF JOB REPORT

---

- |      ⑱ **OVERALL TEST RESULTS** – When the edit program encounters one or more errors, the value “FAILED” will display. When there are no errors, the value “PASSED” will display. For multiple partnership or LLC files, the failure of just one of the partnerships or LLCs will result in an overall failure. All the records in a file must be valid for the file to pass.

---

## K-1 Edit Program Report

*(Continued)*

①9 **TOTAL NUMBER OF RECORDS** – The total number of header, detail and trailer records read in the file. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the records completed before the program stopped.

②0 **TOTAL NUMBER OF PARTNERSHIPS OR LLCs** – The total number of partnerships or LLCs read by the edit program. For multiple partnership or LLC files, this number will be greater than “1.” Processing stops when the edit program encounters more than 100 errors. The report displays a count of the partnerships or LLCs completed before the program stopped.

②1 **TOTAL NUMBER OF PARTNERS OR MEMBERS** – The total number of Detail Records read for all partnerships or LLCs included in the file. This number is used by FTB for reporting purposes.

②2 **TOTAL NUMBER OF HEADERS** – The total number of Header Records (H01) read. There must be one Header Record for each partnership and LLC. For multiple partnership or LLC files, there must be a Header Record at the beginning of each partnership’s or LLC’s file. The total number of Partnership or LLC Trailer Records (T01) read. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the Header Records with matching Trailer Records completed before the program stopped.

②3 **TOTAL NUMBER OF TRAILER 1** – The total number of Partnership or LLC Trailer Records (T01) read. Processing stops when the edit program encounters more than 100 errors. The report displays a count of the Partnership Trailer Records, with matching Header Records completed before the program stopped.

②4 **TOTAL NUMBER OF ERRORS** – The total number of errors found by the edit program. This number is never greater than 100. Detailed information for each error is found in the Error Detail Section of the report.

---

## COMMONLY FOUND ERRORS

To locate errors, identify the **FEIN, Name, and Occurrence Number** of the error. Once you have located these identifiers, it will be much easier to recognize the error.

**Note:** The same type of error often has multiple occurrences.

### FILE TYPE

We cannot pass data from files designated TEST to our mainframe for posting to an account. After you have successfully completed testing your program, be sure to change the File Type from TEST to PROD.

### SEQUENCE NUMBER DOES NOT EQUAL NUMBER OF DETAIL RECORDS

The Schedule Occurrence Number at the beginning of the Detail Record must be present and in ascending order beginning with 0000001. The last Schedule Occurrence Number equals the Number of K-1s for Fund (Field 0030) in the T01 record. In files that contain multiple partnerships or LLCs, reset the Occurrence Number to 0000001 for each partnership or LLC in the file.

### PTNRS/MBRS ID INVALID, MUST BE NUMERIC, 'APPLD FOR,' 'FOREIGNUS'

Partner's/Member's ID Number (Field 0030) must have an entry (FEIN, SSN, Corporation number), the constant 'APPLD FOR', or the constant 'FOREIGNUS.'

### NAME FIELDS ARE ALL BLANK, NAME REQUIRED

Partner's/Member's Name 1 (Field 0040) and Partnership's/LLC's Name 1 (Field 0130) must have an entry.

### ADDRESS FIELDS ARE BLANK, ADDRESS IS REQUIRED

Partner's/Member's Address 1 (Field 0070) and Partnership's/LLC's Address 1 (Field 0140) must have an entry.

### STATE FIELD IS BLANK, STATE FIELD IS REQUIRED

Partner's/Member's State (Field 0100) and Partnership's/LLC's State (Field 0155) must have a valid postal state abbreviation unless the address is a foreign address.

### PARTNERS ENTITY TYPE NOT NUMERIC MUST BE '01' THRU '10'

Partner's/Member's Entity Type (Field 0210) must have an entry.

### NON-NUMERIC VALUE IN NUMERIC FIELD

If this error occurs on a percentage field (Fields 0230 through 0248):

- the field is blank it must be a decimal format and zero filled (.0000000); or
- the field has an entry it must be a decimal format (.0500000).

If this error occurs on an amount field:

- the field is blank it must be zero filled (000000000000); or
- the field has an entry it must be in the following format (000000002333).

## Example of K-1 (568) Report

1	From: ELF.AUTO@ftb.ca.gov Sent: Wednesday, March 22, 2002 7:05 A.M. To: _MAGMEDIAEDIT@FTB.CA.GOV;_KIDEV@FTB.CA.GOV Subject: TY01 K1 (568) FAILED K1027A 03/22/02
	FTK182Y2 FRANCHISE TAX BOARD 03/22/02 K1P002Y2-01 PAPERLESS SCHEDULES K-1 (568) SYSTEM PAGE: 1 <b>TY2001 K1 EDIT REPORT</b>
2	TRANSMITTER FEIN : 123456789 TRANSMITTER NAME : SMITH TAX SERVICES CONTACT PERSON : BOB SMITH TRANSMITTER PHONE : 916 888-3333 INPUT DATASET : K1027A
3	FILE TYPE : PROD
4	FILE PASSED/FAILED : FAILED
5	LLC FEIN : 333333333
6	LLC NAME : GREEN AND BLUE COMPANY
7	LLC DBA : DOING BUSINESS AS
8	NUMBERS OF MEMBERS : 300
	-----ERROR DETAIL SECTION-----
9	<b>LLC FEIN</b> : 333333333
10	OCCURRENCE NO : 0000296
11	MBR FEIN : 777777777
12	MBR NAME : NAME OF MEMBER
13	FIELD #/NAME : 0100 MEMBER STATE
14	ERROR MESSAGE : STATE FIELD IS BLANK, STATE FIELD IS REQUIRED
15	FIELD VALUE : BLANK
16	<b>LLC FEIN</b> : 333333333 OCCURRENCE NO : 0000761 MBR FEIN : 444444444 MBR NAME : NAME OF MEMBER FIELD #/NAME : 0030 MEMBER ID FEIN ERROR MESSAGE : MEMBER ID (FEIN) IS SAME AS DET/HDR LLC ID FEIN FIELD VALUE : 942368252
17	***** RUN ABORTED MORE THAN 100 ERRORS FOUND*****
	-----END OF JOB REPORT-----
18	OVERALL TEST RESULTS : FAILED
19	TOTAL NUMBER OF RECORDS : 300
20	TOTAL NUMBER OF LLCS : 1
21	TOTAL NUMBER OF MEMBERS : 300
22	TOTAL NUMBER OF HEADERS : 1
23	TOTAL NUMBER OF TRAILER 1 : 1
24	TOTAL NUMBER OF ERRORS : 2

## Example of K-1 (565) Report

1	From: ELF.AUTO@ftb.ca.gov Sent: Wednesday, April 11, 2002 10:30 A.M. To: _MAGMEDIAEDIT@FTB.CA.GOV;_KIDEV@FTB.CA.GOV Subject: TY01 K1 (565) FAILED K1027A 04/11/02
	FTK182Y2 FRANCHISE TAX BOARD 04/11/02 K1P002Y2-01 PAPERLESS SCHEDULES K-1 (565) SYSTEM PAGE: 1 <b>TY2001 K1 EDIT REPORT</b>
2	TRANSMITTER FEIN : 123456789 TRANSMITTER NAME : JJ TAX PREP INC. CONTACT PERSON : JUDY JONES TRANSMITTER PHONE : 916 888-3333 INPUT DATASET : K1027A
3	FILE TYPE : PROD
4	FILE PASSED/FAILED : FAILED
5	PARTNERSHIP FEIN : 6666666666
6	PARTNERSHIP NAME : JJ L.P. IV
7	PARTNERSHIP DBA : DOING BUSINESS AS
8	NUMBERS OF PARTNERS : 1234
	-----ERROR DETAIL SECTION-----
9	<b>PTNRSH FEIN : 666666666</b>
10	OCCURRENCE NO : 0000296
11	PTNR FEIN : 222222222
12	PTNR NAME : NAME OF PARTNER
13	FIELD #/NAME : 0100 PARTNER STATE
14	ERROR MESSAGE : STATE FIELD IS BLANK, STATE FIELD IS REQUIRED
15	FIELD VALUE : BLANK
16	<b>PTNRSH FEIN : 666666666</b> OCCURRENCE NO : 0000761 PTNR FEIN : 777777777 PTNR NAME : NAME OF PARTNER FIELD #/NAME : 0030 PARTNER ID FEIN ERROR MESSAGE : PARTNER ID (FEIN) IS SAME AS DET/HDR PARTNERSHIP ID FEIN FIELD VALUE : 942368252
17	***** RUN ABORTED MORE THAN 100 ERRORS FOUND*****
	-----END OF JOB REPORT-----
18	OVERALL TEST RESULTS : FAILED
19	TOTAL NUMBER OF RECORDS : 1234
20	TOTAL NUMBER OF PARTNERSHIP: 1
21	TOTAL NUMBER OF PARTNERS : 1234
22	TOTAL NUMBER OF HEADERS : 1
23	TOTAL NUMBER OF TRAILER 1 : 1
24	TOTAL NUMBER OF ERRORS : 2



**For more information:**

**e-file Help Desk**

**Phone: (916) 845-0353**

**Fax: (916) 845-0287**

**email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)**

**Paperless Schedules K-1 Program Coordinator, MS A-1**

**Tina Stiles**

**Franchise Tax Board**

**PO Box 1468**

**Sacramento CA 95812-1468**

**FTB's Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)**